

BEFORE THE
TENNESSEE STATE BOARD OF EQUALIZATION

In Re: James & Juanita F. Ripley)
Ward 56, Block 60, Parcel 12)
Residential Property) Shelby County
Tax year 2005)

INITIAL DECISION AND ORDER OF DEFAULT

Statement of the Case

The Shelby County Assessor of Property has valued the subject property for tax purposes as follows:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$75,000	\$74,900	\$149,900	\$37,475

On September 26, 2005, the property owners filed an appeal with the State Board of Equalization. Although the property had not been appealed to the Shelby County Board of Equalization during its regular annual session, Administrative Judge Mark J. Minsky entered an ORDER FINDING JURISDICTION on February 22, 2006.

The undersigned administrative judge conducted a hearing of this matter on April 5, 2006 in Memphis. The appellants James and Juanita F. Ripley did not attend or participate in the hearing. Upon the motion of Shelby County Property Assessor's representative Teri Brandon, the appellants were held in default and the proceeding was conducted in their absence.

Findings of Fact and Conclusions of Law

The single-family residence in question is located in a predominantly commercial area of Memphis. Based on her review of this property, the Assessor's representative recommended that its appraised value be reduced to \$119,800, with \$110,000 of such amount attributed to the subject land. The administrative judge finds no reason to reject this recommended value.

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$110,000	\$9,800	\$119,800	\$29,950

Not later than fifteen (15) days after entry of this notice, the appellants may file a motion requesting that this default order be set aside for good cause shown, and stating the grounds relied upon. Such motion shall be mailed or delivered to the Office of the Administrative Judge, at the following address:

James K. Polk State Office Building
Suite 1700, 505 Deaderick Street
Nashville, TN 37243-0280

ENTERED this 11th day of April, 2006.

PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Joyce Ripley
James & Juanita F. Ripley
Tameaka Stanton-Riley, Appeals Manager, Shelby County Assessor's Office
Rita Clark, Assessor of Property

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